

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL NOTE

SB 852 - HB 918

February 23, 2021

SUMMARY OF BILL: Changes, from a date determined by the Department of Revenue (DOR) to a date not later than October 1 of each year, the date by which a report must be filed to DOR from every local government that imposes a tax on the occupancy of short-term rental units, regarding the tax rate imposed on such occupancy of short-term rental units.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumption:

- Setting a specific date by which these reports must be filed will not have a significant impact on the procedures and processes of these local governments or DOR; therefore, any fiscal impact is considered to be not significant.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink that reads "Bojan Savic".

Bojan Savic, Interim Executive Director

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